

REQUEST FOR PROPOSAL FOR SERVICES

LRPS-2025-9199921

18 September 2025

UNITED NATIONS CHILDREN'S FUND (UNICEF)

Wishes to invite you to submit a proposal for

Provision of periodic on-site financial assurance services according to agreed-upon procedures - Spot Checks

THIS REQUEST FOR PROPOSAL FOR SERVICES HAS BEEN:

Prepared By:

Date: _____

Radu Bradescu
(To be contacted for additional information, NOT FOR SENDING PROPOSALS)
Email : rbradescu@unicef.org

Approved By:

Date: _____

Tatiana Ribac

REQUEST FOR PROPOSAL FOR SERVICES FORM

This FORM must be completed, signed and returned to UNICEF.
 Proposal must be made in accordance with the instructions contained in this Request for Proposal for Services (RFPS).

TERMS AND CONDITIONS OF CONTRACT

Any Contract resulting from this RFPS shall contain UNICEF General Terms and Conditions for Institutional and Corporate Contracts and any other Specific Terms and Conditions detailed in this RFPS.

INFORMATION

Any request for information regarding this RFPS must be forwarded by email to the person who prepared this document, with specific reference to the RFPS number.

The Undersigned, having read the Terms and Conditions of RFPS No. **LRPS-2025-9199921** set out in the attached document, hereby offers to execute the services specified in this document.

Currency of Proposal: _____

Validity of Proposal: _____

Please indicate which of the following Early Payment Discount Terms are offered by you:

10 Days 3.0% _____ 15 Days 2.5% _____ 20 Days 2.0% _____ 30 Days Net _____
 Other _____

Declaration

The undersigned, being a duly authorized representative of the Company, represents and declares that:

1.	The Company and its Management ¹ have not been found guilty pursuant to a final judgment or a final administrative decision of any of the following:	YES	NO
	a. fraud	<input type="checkbox"/>	<input type="checkbox"/>
	b. corruption	<input type="checkbox"/>	<input type="checkbox"/>
	c. conduct related to a criminal organisation	<input type="checkbox"/>	<input type="checkbox"/>
	d. money laundering or terrorist financing	<input type="checkbox"/>	<input type="checkbox"/>
	e. terrorist offences or offences linked to terrorist activities	<input type="checkbox"/>	<input type="checkbox"/>
	f. sexual exploitation and abuse;	<input type="checkbox"/>	<input type="checkbox"/>
	g. child labour, forced labour, human trafficking;	<input type="checkbox"/>	<input type="checkbox"/>
	h. irregularity (non-compliance with any legal or regulatory requirement applicable to the Company or its Management).	<input type="checkbox"/>	<input type="checkbox"/>

¹ #Management" means any person having powers of representation, decision-making or control over the Organization. This may include, for example, executive management and all other persons holding downstream managerial authority, anyone on the board of directors, and controlling shareholders.

2.	The Company and its Management have not been found guilty pursuant to a final judgment or a final administrative decision of grave professional misconduct.	<input type="checkbox"/>	<input type="checkbox"/>
3.	The Company and its Management are not: bankrupt, subject to insolvency or winding-up procedures, subject to the administration of assets by a liquidator or a court, in an arrangement with creditors, subject to a legal suspension of business activities, or in any analogous situation arising from a similar procedure provided for under applicable national law.	<input type="checkbox"/>	<input type="checkbox"/>
4.	The Company and its Management have not been the subject of a final judgment or a final administrative decision finding them in breach of their obligations relating to the payment of taxes or social security contributions.	<input type="checkbox"/>	<input type="checkbox"/>
5.	The Company and its Management have not been the subject of a final judgment or a final administrative decision which found they created an entity in a different jurisdiction with the intent to circumvent fiscal, social or any other legal obligations in the jurisdiction of its registered office, central administration, or principal place of business (<i>creating a shell company</i>).	<input type="checkbox"/>	<input type="checkbox"/>
6.	The Company and its Management have not been the subject of a final judgment or a final administrative decision which found the Company was created with the intent referred to in point (5) (<i>being a shell company</i>).	<input type="checkbox"/>	<input type="checkbox"/>

The UNICEF reserves the right to disqualify the Company suspend or terminate any contract or other arrangement between the UNICEF and the Company, with immediate effect and without liability, in the event of any misrepresentation made by the Company in this Declaration.

It is the responsibility of the Company to immediately inform the UNICEF of any changes in the situations declared.

This Declaration is in addition to, and does not replace or cancel, or operate as a waiver of, any terms of contractual arrangements between the UNICEF and the Company.

Signature: _____

Date: _____

Name and Title: _____

Name of the Company: _____

UNGM #: _____

Postal Address: _____

Email: _____

Item	Service Description	Quantity	Unit	Unit Price	Price
10	Spot-Check Services- LTA				
	HACT Spot-Check Services	1	PU		

SPECIAL NOTES

1.0 PROCEDURES AND RULES

1.1 Organizational Background

UNICEF is the agency of the United Nations mandated to advocate for the protection of children's rights, to help meet their basic needs and to expand their opportunities to reach their full potential. Guided by the Convention on the Rights of the Child UNICEF strives to establish children's rights as international standards of behaviour towards children. UNICEF's role is to mobilise political will and material resources to help countries ensure a "first call for children". UNICEF is committed to ensuring special protection for the most disadvantaged children.

1.1.1 UNICEF carries out its work through its headquarters in New York, 8 regional offices and 125 country offices world-wide. UNICEF also has a research centre in Florence, a supply operation based in Copenhagen and offices in Tokyo and Brussels. UNICEF's 37 committees raise funds and spread awareness about the organisation's mission and work.

1.2 Purpose of the Request For Proposal for Services

The purpose of this RFPS is to invite proposals for

provision of periodic on-site financial assurance services according to agreed-upon procedures - Spot Checks.

UNICEF wishes to enter into one or several non-exclusive Long Term Arrangements for Services (LTAS) for the procurement of the services listed in the RFPS and required from time to time during the term of the LTAS. It will be a provision of such Arrangement, that UNICEF will not be committed to purchase any minimum quantity of these services. UNICEF shall not be liable for any cost in the event that no purchases are made under any resulting LTAS.

1.2.1 Purchases will be made against Contracts to be issued by UNICEF in accordance with the terms and conditions of any resulting LTAS. Actual quantities to be purchased will vary from Contract to Contract.

1.2.2 Other United Nations Agencies, Funds and Programmes shall be entitled to place orders/contracts under the terms and conditions of any LTAS resulting from this tender.

1.2.2 The proposed LTAS shall be valid for an initial period of **24** months, with the possible renewal for an additional period of **36** months.

1.3 Forecast Schedule

The schedule of the contractual process is as follows:

- a) Closing date and time for submission of full proposal: **09 October 2025, 23:59 EEST**
- b) Questions to be received by: **07 October 2025, 17:00**
- c) Estimated date of Signature of contract: **30 October 2025**
- d) Award Notice: **03 November 2025**

1.4 RFPS Change Policy

All requests for formal clarification or queries on this RFPS must be submitted in writing to **Radu Bradescu** via e-mail to **rbradescu@unicef.org**. Please make sure that the e-mail mentions the RFPS reference number.

Only written inquiries will be entertained. Written response (including an explanation of the queries without identifying the sources) will be sent to all the bidders that have received the solicitation document and will also be published on all the media (websites) where the RFPS had been published.

Proposers are expected to examine all instructions pertaining to the work. Failure to do so will

be at Proposer's own risk and disadvantage.

1.5 RFPS Response Format and submission instructions

The Proposal must be sent **by e-mail** only to the official tenders address: **chisinautenders@unicef.org, with no other addresses in copy.**

Proposals should be submitted in ENGLISH and must be received not later than **23:59 (EEST) on 09 October 2025**, in one separate e-mail for the Technical Proposal containing a scanned copy of the duly signed and dated Technical Proposal with the e-mail subject "LRPS-2025-9199921 Technical", and another separate e-mail for the Price Proposal containing a scanned copy duly signed and dated with the e-mail subject " LRPS-2025-9199921 Financial". All offer files should be enclosed in the email, offers/documents submitted as links to external file sharing platforms will be rejected. Only links to video/audio/multimedia production samples are accepted.

Failing to specify RFP number in subject line may lead to the offer not being opened for evaluation.

The duly signed Request For Proposal for Services Form (page 3 of the RFP document) must be attached to the Technical Proposal e-mail. Incomplete proposals will be rejected.

Proposals received in any other manner will be invalidated.

Any delays encountered in the email delivery will be at the risk of the Proposer.

The Proposer must also provide sufficient information in the proposal to address each area of the Proposal Evaluation Criteria as presented in this document to allow the evaluation team to make a fair assessment of the candidates and their proposal.

Check-list for proposal preparation:

- **Separate e-mails for Technical and Price proposals.**
- **Request for Proposals for Services Form (pages 3-5 of this document) filled and signed. Please mark "YES" if company or management has NOT been charged for any of the actions listed. Choose "NO" if official decisions were issued regarding company or management (subject to additional screening).**
- **Request for Proposals for Services Form included in the Technical Offer e-mail.**
- **All Technical/Price Offers files included in the email, no files submitted as external links.**
- **Proposals are clearly marked with the RFPS number: LRPS-2025-9199921 in the email title.**
- **Joint venture/consortium/subcontractor arrangements are documented and included in the Technical Proposal.**
- **Validity period of the proposal- at least 120 days.**
- **Proposal sent to the official tender e-mail address: chisinautenders@unicef.org, with no other UNICEF e-mails in cc.**

1.6 Proposer's Response

1.6.1 Formal submission requirements

The formal submission requirements as outlined in this Request for Proposal for Services must be followed, e.g. regarding form and timing of submission, marking of the envelopes, no price information in the technical proposal, etc.

1.6.2 Request for Services Form

The completed and signed Request for Services Form must be submitted together with the

proposal.

1.6.3 Mandatory criteria

All mandatory (i.e. must/have to/shall/will) criteria mentioned throughout this Request for Proposal for Services have to be addressed and met in your proposal.

1.6.4 Technical Proposal

The technical proposal should address all aspects and criteria outlined in this Request for Proposal for Services, especially in its statement of work, terms of reference and evaluation criteria of this Request for Proposal for Services. However, all these requirements represent a wish list from UNICEF. The Proposers are free to suggest/ propose any other solution. UNICEF welcomes new ideas and innovative approaches.

No price information should be contained in the technical proposal.

1.6.5 Price Proposal

The price proposal should be as per but not limited to the requirements contained in the statement of work and terms of reference of this Request for Proposal for Services.

1.7 Confidential Information

Information, which the Proposer considers proprietary, should be clearly marked "proprietary", if any, next to the relevant part of the text, and UNICEF will treat such information accordingly.

1.8 Rights of UNICEF

UNICEF reserves the right to accept any proposal, in whole or in part; or, to reject any or all proposals. UNICEF reserves the right to invalidate any Proposal received from a Proposer who has previously failed to perform properly or complete contracts on time, or a Proposal received from a Proposer who, in the opinion of UNICEF, is not in a position to perform the contract. UNICEF reserves the right to make multiple arrangements for any service(s) where in the opinion of UNICEF, the lowest Proposer cannot fully meet the requirements or if it is deemed to be in UNICEF's best interest to do so. UNICEF shall not be held responsible for any cost incurred by the Proposer in preparing the response to this Request for Proposal. The Proposer agrees to be bound by the decision of UNICEF as to whether her/his proposal meets the requirements stated in this Request for Proposal. Specifically, UNICEF reserves the right to:

- contact any or all references supplied by the Proposer(s);
- request additional supporting or supplementary data (from the Proposer(s));
- arrange interviews with the Proposer(s);
- reject any or all proposals submitted;
- accept any proposals in whole or in part;
- negotiate with the service provider(s) who has/have attained the best rating/ranking, i.e. the one(s) providing the overall best value proposal(s);
- contract any number of Service Providers as required to achieve the overall evaluation objectives.

1.9 Proposal Opening

Due to the nature of this RFPS, there will be no public opening of proposals.

1.10 Proposal Evaluation

After the opening of proposals, each proposal will be assessed first on its technical merits and subsequently on its price. The proposal with the best overall value, composed of technical merit and price, will be recommended for approval. UNICEF will set up an evaluation panel composed of technical UNICEF staff and their conclusions will be forwarded to the Contracting Centre where the commercial evaluation will be done of proposals that have reached the minimum technical score required.

The evaluation panel will first evaluate each response for compliance with the requirements of this RFPS. Responses deemed not to meet all of the mandatory requirements will be considered non-compliant and rejected at this stage without further consideration. Failure to comply with any of the terms and conditions contained in this RFPS, including provision of all required information, may result in a response or proposal being disqualified from further consideration.

The responses to the RFPS should include and will be evaluated against the following:

a) Technical Evaluation

Please find detailed technical criteria and points allocation table in Section 10 of the ToR annexed to the RFP Document.

The maximal achievable technical score is 60.

Only proposals which receive a minimum of 42 points will be considered further.

The evaluation criteria will be a split between technical and commercial scores (a **60/ 40** split).

Technical scores to be given based on the above mentioned desired deliverables, whereas commercial scores will relate to price.

b) Price Proposal

The total amount of points allocated for the price component is **40**. The maximum number of points will be allotted to the lowest price proposal that is opened and compared among those invited Proposers which obtain the threshold points in the evaluation of the technical component. All other price proposals will receive points in inverse proportion to the lowest price; e.g.:

Score for price proposal X = [Max. score for price proposal (**40** Points) * Price of lowest priced proposal] / Price of proposal X

Total obtainable Technical and Price points: 100

UNICEF will award the contract to the Service provider whose response is of high quality, clear and meets the projects goals, including:

The price/cost of each of the technically compliant proposals shall be considered only upon evaluation of the above technical criteria.

The Proposers should ensure that all pricing information is provided in accordance with the following:

The currency of the proposal shall be in MDL or US Dollars. All prices/rates quoted must be exclusive of all taxes as UNICEF is a tax-exempt organization.

Notwithstanding any agreed discounts, prices offered by proposers shall constitute maximum ceiling prices and shall remain fixed for the LTAS duration.

1.11 Property of UNICEF

This RFPS, along with any responses there to, shall be considered the property of UNICEF and the proposals will not be returned to their originators. In submitting this proposal the Proposer will accept the decision of UNICEF as to whether the proposal meets the requirements stated in this RFPS.

1.12 Validity

Proposal must be valid for a minimum of one hundred and twenty (120) days from the date of opening of this RFPS and must be signed by an authorised representative of the legal entity submitting the proposal. Proposers are requested to indicate the validity period of their proposal in the Proposal Form. UNICEF may also request for an extension of the validity of the proposal.

1.13 Full right to use and sell

The Proposer warrants that it has not and shall not enter into any agreement or arrangement that restrains or restricts UNICEF rights to use, sell, dispose of or, otherwise, deal with any Service or outcome that may be acquired under any resulting Contract.

1.14 Payment Terms

Payment will be made only upon UNICEF's acceptance of the work performed. The terms of payment are Net 30 days, after receipt of invoice and acceptance of work. Payment will be effected by bank transfer in the currency of billing. Financial proposals should include any offered discounts based on earlier payment, if available. The proposer may offer early payment discounts, i.e. payment within a specific period of time faster than UNICEF's standard payment terms of 30 days.

1.15 Contractual Terms and Conditions

The UNICEF General Terms and Conditions for Services are attached and will form part of any contract resulting from this RFPS.

B. AWARD NOTIFICATION

Award notification will be submitted to all the bidders and will be published on the corresponding UNGM web-page.

INSTRUCTION TO PROPOSERS

1. MARKING AND RETURNING PROPOSALS

1.1 Proposals shall be submitted in the manner specified earlier in this solicitation document. Detailed submission guidance at paragraphs 1.7, 1.8 and/or 1.9 should then be followed accordingly.

1.2 The Bid Form/Request for Proposal for Services Form must be signed, and submitted together with the Proposal. The Bid Form/Request for Proposal for Services Form should be signed by the duly authorized representative of the submitting company.

1.3 Proposals must be clearly marked with the RFP(S) number and the name of the company submitting the Proposal.

1.4 Proposers should note that Proposals received in the following manner will be invalidated:

- a) with incorrect (as applicable) postal address, email address or fax number;
- b) received after the stipulated closing time and date;
- c) failure to quote in the currency(ies) stated in the RFP(S);
- d) in a different form than prescribed in the RFP(S).

1.5 Technical Proposal: The Technical Proposal should address the criteria and requirements outlined in this RFP(S), paying particular attention to its schedules/Terms of Reference/Statement of Work and its evaluation criteria. It is important to note that UNICEF actively welcomes innovative proposals and original solutions to the stated service/goods need.

NO PRICE INFORMATION SHOULD BE CONTAINED IN THE TECHNICAL PROPOSAL.

1.6 Price Proposal: The Price Proposal should be prepared in accordance with the requirements contained in the schedules/Terms of Reference/Statement of Work for this RFP(S).

1.7 Sealed Proposals (as applicable)

1.7.1 See paragraph 1.1 above concerning applicability of this paragraph.

1.7.2 The Proposal must be sent for the attention of unit/team and address as specified in this RFP/RFPS. Proposals not sent in this manner will be disqualified.

1.7.3 They must be clearly marked as follows:

* Outer sealed envelope:
Name of company
[RFP(S) NO.]
[NAME OF UNIT & UNICEF OFFICE ADDRESS]

* Inner sealed envelope - Technical Proposal (1 original and 2 copies): Name of company, RFP(S) number - technical proposal

* Inner sealed envelope - Price Proposal (1 original and 2 copies): Name of company, RFP(S) number - price proposal

No price information should be provided in the Technical Proposal.

Proposals received in any other manner will be invalidated.

1.7.4 In case of any discrepancy between an original and a copy, the original will prevail.

1.7.5 Any delays encountered in the mail delivery will be at the risk of the Proposer.

1.8 Faxed Proposals (as applicable)

1.8.1 See paragraph 1.1 above concerning applicability of this paragraph.

1.8.2 Faxed Proposals must be returned to the ONLY ACCEPTABLE FAX NUMBER for Proposals as specified in this RFP(S) Document. Proposers should note that Proposals received at any other fax number will be invalidated.

No price information should be provided in the Technical Proposal.

1.9 E-mailed Proposals (as applicable)

1.9.1 See paragraph 1.1 above concerning applicability of this paragraph.

1.9.2 All e-mailed Proposals must be submitted to the ONLY ACCEPTABLE E-MAIL ADDRESS as specified in this solicitation document. No other recipient should be "Cc" or "Bcc" in the e-mail submission. Proposals not sent in this manner will be disqualified.

1.9.3 All Proposals submitted by e-mail must be submitted as email attachments. The Technical Proposal and Price Proposal must be sent as separate attachments and clearly indicated as such in the file name (e.g. Company ABC Technical Proposal, Company ABC Price Proposal). Email links (e.g. to documents to be downloaded from cloud based folders) are not acceptable unless otherwise specifically requested. Proposals submitted as a link or through a link will be invalidated.

2. OPENING OF PROPOSALS

2.1 Proposals received prior to the stated closing time and date will be kept unopened. UNICEF will open Proposals when the specified time has arrived and no Proposal received thereafter will be considered.

2.2 UNICEF will accept no responsibility for the premature opening of a Proposal which is not properly addressed or identified.

2.3 In cases when a Public Opening is held, the invited proposers, or their authorized representative, may attend the public Proposal opening at the time, date and location specified in the RFP(S) documents.

3. UNGM REGISTRATION

3.1 UNICEF is part of the United Nations Global Marketplace(UNGM). Accordingly, all proposers are encouraged to become a UNICEF vendor by creating a vendor profile in the UNGM website: www.ungm.org

4. AWARD NOTIFICATION

4.1 UNICEF reserves the right to make a public notification of the outcome on an RFP(S) advising product/service, awarded supplier and total value of award.

ANNEX A GENERAL TERMS AND CONDITIONS

GENERAL TERMS AND CONDITIONS OF CONTRACT (Services)

Definitions and UNICEF Supply Website

1.1 In these General Terms and Conditions (Services), the following terms have the following meaning:

"Affiliates" means, with respect to the Contractor, any of its corporate affiliates or associates, including parent entities, subsidiaries, and other entities in which it owns a substantial interest.

"Confidential Information" means information or data that is designated as confidential at the time of exchange between the Parties or promptly identified as confidential in writing when furnished in intangible form or disclosed orally, and information, the confidential or proprietary nature of which, is or should be reasonably apparent from the inherent nature, quality or characteristics of such information.

"Contract" means the services contract that incorporates these General Terms and Conditions of Contract (Services). It includes contracts for services issued by UNICEF, whether or not they are issued under a long-term arrangement or similar contract.

"Contractor" means the contractor named in the Contract.

"Deliverables" means the work product and other output of the Services required to be delivered by Contractor as part of the Services, as specified in the relevant section of the Contract.

"Disabling Code" means any virus, back door, timer or other limiting routine, instruction or design, or other malicious, illicit or similar unrequested code that may have the consequence (whether by design or unintentionally) of disrupting, disabling, harming, circumventing security controls or otherwise impeding in any manner the normal operation or performance of (i) any software or service or (ii) any UNICEF information system or network.

"End User" means, in the event that the Services or Deliverables involve the use of any information systems, any and all UNICEF employees, consultants and other personnel and any other external users collaborating with UNICEF, in each case, authorized by UNICEF to access and use the Services and/or Deliverables.

"Fee" is defined in Article 3.1.

"Host Government" means a Government with which UNICEF has a programme of development cooperation, and includes a Government of a country in which UNICEF provides humanitarian assistance.

Contractor's "Key Personnel" are: (i) Personnel identified in the proposal as key individuals (as a minimum, partners, managers, senior auditors) to be assigned for participation in the performance of the Contract; (ii) Personnel whose resumes were submitted with the proposal; and (iii) individuals who are designated as key personnel by agreement of the Contractor and UNICEF during negotiations.

"Parties" means the Contractor and UNICEF together and a "Party" means each of the Contractor and UNICEF.

Contractor's "Personnel" means the Contractor's officials, employees, agents, individual sub-contractors and other representatives.

"Security Incident" means, with respect to any information system, service or network used in the delivery of the Services or Deliverables, one or more events that (a) indicates that the security of such information system, service, or network may have been breached or compromised and (b) that such breach or compromise could very likely compromise the security of UNICEF's Confidential Information or weaken or impair UNICEF's operations. Security Incident includes any actual, threatened or reasonably suspected unauthorized access to, disclosure of, use of or acquisition of UNICEF Data that compromises the security, confidentiality, or integrity of the UNICEF Data, or the ability of UNICEF or End Users to access the UNICEF Data.

"Services" means the services specified in the relevant section of the Contract.

"UNICEF Data" means any and all information or data in digital form or processed or held in digital form that (a) are provided to the Contractor by, or on behalf of, UNICEF and/or End Users under the Contract or through UNICEF's and/or End Users' use of the Services or in connection with the Services, or (b) are collected by the Contractor in the performance of the Contract.

"UNICEF Supply Website" means UNICEF's public access webpage available at http://www.unicef.org/supply/index_procurement_policies.html, as may be updated from time to time.

1.2 These General Terms and Conditions of Contract, UNICEF's Policy Prohibiting and Combatting Fraud

and Corruption, UNICEF's Policy on Safeguarding (as updated from time to time), the UN Supplier Code of Conduct and UNICEF's Information Disclosure Policy referred to in the Contract, as well as other policies applicable to the Contractor, are publicly available on the UNICEF Supply Website. The Contractor represents that it has reviewed all such policies as of the effective date of the Contract.

2. Provision of Services and Deliverables; Contractor's Personnel; Sub-Contractors

Provision of Services and Deliverables

2.1 The Contractor will provide the Services and deliver the Deliverables in accordance with the scope of work set out in the Contract, including, but not limited to, the time for delivery of the Services and Deliverables, and to UNICEF's satisfaction. Except as expressly provided in the Contract, the Contractor will be responsible at its sole cost for providing all the necessary personnel, equipment, material and supplies and for making all arrangements necessary for the performance and completion of the Services and delivery of the Deliverables under the Contract.

2.2 The Contractor acknowledges that, other than as expressly set out in the Contract, UNICEF will have no obligation to provide any assistance to the Contractor and UNICEF makes no representations as to the availability of any facilities, equipment, materials, systems or licenses which may be helpful or useful for the fulfillment by the Contractor of its obligations under the Contract. If UNICEF provides access to and use of UNICEF premises, facilities or systems (whether on site or remotely) to the Contractor for the purposes of the Contract, the Contractor will ensure that its Personnel or sub-contractors will, at all times (a) use such access exclusively for the specific purpose for which the access has been granted and (b) comply with UNICEF's security and other regulations and instructions for such access and use, including, but not limited to, UNICEF's information security policies. The Contractor will ensure that only those of its Personnel that have been authorized by the Contractor, and approved by UNICEF, have access to UNICEF's premises, facilities or systems.

2.3 The Contractor will use its best efforts to accommodate reasonable requests for changes (if any) to the scope of work of the Services or time for provision of the Services or delivery of the Deliverables. If UNICEF requests any material change to the scope of work or time for delivery, UNICEF and the Contractor will negotiate any necessary changes to the Contract, including as to the Fee and the time schedule under the Contract. Any such agreed changes will become effective only when they are set out in a written amendment to the Contract signed by both UNICEF and the Contractor. Should the Parties fail to agree on any such changes within thirty (30) days, UNICEF will have the option to terminate the Contract without penalty notwithstanding any other provision of the Contract.

2.4 The Contractor will neither seek nor accept instructions from any entity other than UNICEF (or entities authorized by UNICEF to give instructions to the Contractor) in connection with the provision of the Services or development and delivery of the Deliverables.

2.5 Title to any equipment and supplies which may be provided to the Contractor by UNICEF, will remain with UNICEF. Such equipment and supplies will be returned to UNICEF at the conclusion of the Contract or when no longer needed by the Contractor in the same condition as when they were provided to the Contractor, subject to normal wear and tear. The Contractor will pay UNICEF the value of any loss of, damage to, or degradation of, the equipment and supplies beyond normal wear and tear.

Non-conforming Services and Consequences of Delay

2.6 If the Contractor determines it will be unable to provide the Services or deliver the Deliverables by the date stipulated in the Contract, the Contractor will (i) immediately consult with UNICEF to determine the most expeditious means for delivery of the Services and/or Deliverables; and (ii) take necessary action to expedite delivery of the Services and/or Deliverables, at the Contractor's cost (unless the delay is due to force majeure as defined in Article 6.8 below), if reasonably so requested by UNICEF.

2.7 The Contractor acknowledges that UNICEF may monitor the Contractor's performance under the Contract and may at any time evaluate the quality of the Services provided and the Deliverables to determine whether or not the Services and Deliverables conform to the Contract. The Contractor agrees to provide its full cooperation with such performance monitoring and evaluation, at no additional cost or expense to UNICEF, and will provide relevant information as reasonably requested by UNICEF, including, but not limited to, the date of receipt of the Contract, detailed status updates, costs to be charged and payments made by UNICEF or pending. Neither the evaluation of the Services and Deliverables, nor failure to undertake any such evaluation, will relieve the Contractor of any of its warranty or other obligations under the Contract.

2.8 If the Services or Deliverables provided by the Contractor do not conform to the requirements of the Contract or are delivered late or incomplete, without prejudice to any of its other rights and remedies, UNICEF can, at its option:

ANNEX A GENERAL TERMS AND CONDITIONS

(a) by written notice, require the Contractor, at the Contractor's expense, to remedy its performance, including any deficiencies in the Deliverables, to UNICEF's satisfaction within thirty (30) days after receipt of UNICEF's notice (or within such shorter period as UNICEF may determine, in its sole discretion, is necessary as specified in the notice);

(b) require the Contractor to refund all payments (if any) made by UNICEF in respect of such non-conforming or incomplete performance;

(c) procure all or part of the Services and/or Deliverables from other sources, and require the Contractor to pay UNICEF for any additional cost beyond the balance of the Fee for such Services and Deliverables;

(d) give written notice to terminate the Contract for breach, in accordance with Article 6.1 below, if the Contractor fails to remedy the breach within the cure period specified in Article 6.1 or if the breach is not capable of remedy;

(e) require the Contractor to pay liquidated damages as set out in the Contract.

2.9 Further to Article 11.5 below, the Contractor expressly acknowledges that if UNICEF takes delivery of Services or Deliverables that have been delivered late or otherwise not in full compliance with the requirements of the Contract, this does not constitute a waiver of UNICEF's rights in respect of such late or non-compliant performance.

Contractor's Personnel and Sub-Contractors

2.10 The following provisions apply with regard to the Contractor's Personnel:

(a) The provisions of Article 7 (Ethical Standards) will apply to the Contractor's Personnel as expressly stated in Article 7.

(b) The Contractor will be responsible for the professional and technical competence of the Personnel it assigns to perform work under the Contract and will select professionally qualified, reliable and competent individuals who will be able to effectively perform the obligations under the Contract and who, while doing so, will respect the local laws and customs and conform to a high standard of moral and ethical conduct.

(c) The qualifications of any Personnel whom the Contractor may assign or may propose to assign to perform any obligations under the Contract will be substantially the same as, or better than, the qualifications of any personnel originally proposed by the Contractor.

(d) At any time during the term of the Contract, UNICEF can make a written request that the Contractor replace one or more of the assigned Personnel. UNICEF will not be required to give an explanation or justification for this request. Within seven (7) working days of receiving UNICEF's request for replacement the Contractor must replace the Personnel in question with Personnel acceptable to UNICEF. This provision also extends to Personnel of the Contractor who have "account manager" or "relationship manager" type functions.

(e) If one or more of Contractor's Key Personnel become unavailable, for any reason, for work under the Contract, the Contractor will (i) notify the UNICEF contracting authority at least fourteen (14) days in advance; and (ii) obtain the UNICEF contracting authority's approval prior to making any substitution of Key Personnel. In notifying the UNICEF contracting authority, the Contractor will provide an explanation of the circumstances necessitating the proposed replacement(s) and submit justification and qualification of replacement Personnel in sufficient detail to permit evaluation of the impact on the engagement.

(f) The approval of UNICEF of any Personnel assigned by the Contractor (including any replacement Personnel) will not relieve the Contractor of any of its obligations under the Contract. The Contractor's Personnel, including individual sub-contractors, will not be considered in any respect as being the employees or agents of UNICEF.

(g) All expenses of the withdrawal or replacement of the Contractor's Personnel will, in all cases, be borne exclusively by the Contractor.

2.11 The Contractor will obtain the prior written approval and clearance of UNICEF for all institutional sub-contractors it proposes to use in connection with the Contract. The approval of UNICEF of a sub-contractor will not relieve the Contractor of any of its obligations under the Contract. The terms of any sub-contract will be subject to, and will be construed in a manner that is fully in accordance with, all of the terms and conditions of the Contract.

2.12 The Contractor confirms that it has read UNICEF's Policy on Safeguarding (as updated from time to

time). The Contractor will ensure that its Personnel understand the notification requirements expected of them and will establish and maintain appropriate measures to promote compliance with such requirements. The Contractor will further cooperate with UNICEF's implementation of this policy.

2.13 The Contractor will supervise its Personnel and sub-contractors and will be fully responsible and liable for all Services performed by its Personnel and sub-contractors and for their compliance with the terms and conditions of the Contract.

2.14 The Contractor will comply with all applicable international standards and national labor laws, rules and regulations relating to the employment of national and international staff in connection with the Services, including, but not limited to, laws, rules and regulations associated with the payment of the employer's portions of income tax, insurance, social security, health insurance, worker's compensation, retirement funds, severance or other similar payments. Without limiting the provisions of this Article 2 or Article 4 below, the Contractor will be fully responsible and liable for, and UNICEF will not be liable for (a) all payments due to its Personnel and sub-contractors for their services in relation to the performance of the Contract; (b) any action, omission, negligence or misconduct of the Contractor, its Personnel and sub-contractors; (c) any insurance coverage which may be necessary or desirable for the purpose of the Contract; (d) the safety and security of the Contractor's Personnel and sub-contractors' personnel; or (e) any costs, expenses, or claims associated with any illness, injury, death or disability of the Contractor's Personnel and sub-contractors' personnel, it being understood that UNICEF will have no liability or responsibility with regard to any of the events referred to in this Article 2.14.

3. Fee; Invoicing; Tax Exemption; Payment Terms

3.1 The fee for the Services is the amount in the currency specified in the fee section of the Contract (the "Fee"), it being understood that such amount is specified in United States dollars unless otherwise expressly provided for in the fee section of the Contract. Unless expressly stated otherwise in the Contract, the Fee is inclusive of all costs, expenses, charges or fees that the Contractor may incur in connection with the performance of its obligations under the Contract; provided that, without prejudice to or limiting the provisions of Article 3.3 below, all duties and other taxes imposed by any authority or entity must be separately identified. It is understood and agreed that the Contractor will not request any change to the Fee after the Services or Deliverables have been provided and that the Fee cannot be changed except by written agreement between the Parties before the relevant Service or Deliverable is provided. UNICEF will not agree to changes to the Fee for modifications or interpretations of the scope of work if those modifications or interpretations of the scope of work have already been initiated by the Contractor. UNICEF will not be liable to pay for any work conducted or materials provided by the Contractor that are outside the scope of work or were not authorized in advance by UNICEF.

3.2 The Contractor will issue invoices to UNICEF only after the Contractor has provided the Services (or components of the Services) and delivered the Deliverables (or installments of the Deliverables) in accordance with the Contract and to UNICEF's satisfaction. The Contractor will issue (a) one (1) invoice in respect of the payment being sought, in the currency specified in the Contract and in English, indicating the Contract identification number listed on the front page of the Contract; and (b) provide a clear and specific description of the Services provided and Deliverables delivered, as well as supporting documentation for reimbursable expenses if any, in sufficient detail to permit UNICEF to verify the amounts stated in the invoice.

3.3 The Contractor authorizes UNICEF to deduct from the Contractor's invoices any amount representing direct taxes (except charges for utilities services) and customs restrictions, duties and charges of a similar nature in respect of articles imported or exported for UNICEF's official use in accordance with the exemption from tax in Article II, Section 7 of the Convention of the Privileges and Immunities of the United Nations, 1946. In the event any governmental authority refuses to recognize this exemption from taxes, restrictions, duties or charges, the Contractor will immediately consult with UNICEF to determine a mutually acceptable procedure. The Contractor will provide full cooperation to UNICEF with regard to securing UNICEF's exemption from, or refund of amounts paid as, value-added taxes or taxes of a similar nature.

3.4 UNICEF will notify the Contractor of any dispute or discrepancy in the content or form of any invoice. With respect to disputes regarding only a portion of such invoice, UNICEF will pay the Contractor the amount of the undisputed portion in accordance with Article 3.5 below. UNICEF and the Contractor will consult in good faith to promptly resolve any dispute with respect to any invoice. Upon resolution of such dispute, any amounts that have not been charged in accordance with the Contract will be deducted from the invoice(s) in which they appear and UNICEF will pay any agreed remaining items in the invoice(s) in accordance with Article 3.5 within thirty (30) days after the final resolution of such dispute.

3.5 UNICEF will pay the uncontested amount of the Contractor's invoice within thirty (30) days of receiving both the invoice and the required supporting documents, as referred to in Article 3.2 above. The amount paid will reflect any discount(s) shown under the payment terms of the Contract. The Contractor will not be entitled to interest on any late payment or any sums payable under the Contract nor any accrued interest on payments

ANNEX A GENERAL TERMS AND CONDITIONS

withheld by UNICEF in connection with a dispute. Payment will not relieve the Contractor of its obligations under the Contract and will not be deemed to be acceptance by UNICEF of, or waiver of any of UNICEF's rights with regard to, the Contractor's performance.

3.6 Each invoice will confirm the Contractor's bank account details provided to UNICEF as part of the Contractor's registration process with UNICEF. All payments due to the Contractor under the Contract will be made by electronic funds transfer to that bank account. It is the Contractor's responsibility to ensure that the bank details supplied by it to UNICEF are up-to-date and accurate and notify UNICEF in writing by an authorized representative of the Contractor of any changes in bank details together with supporting documentation satisfactory to UNICEF.

3.7 The Contractor acknowledges and agrees that UNICEF may withhold payment in respect of any invoice if, in UNICEF's opinion, the Contractor has not performed in accordance with the terms and conditions of the Contract, or if the Contractor has not provided sufficient documentation in support of the invoice.

3.8 UNICEF will have the right to set off, against any amount or amounts due and payable by UNICEF to the Contractor under the Contract, any payment, indebtedness or other claim (including, without limitation, any overpayment made by UNICEF to the Contractor) owing by the Contractor to UNICEF under the Contract or under any other contract or agreement between the Parties. UNICEF will not be required to give the Contractor prior notice before exercising this right of set-off (such notice being waived by the Contractor). UNICEF will promptly notify the Contractor after it has exercised such right of set-off, explaining the reasons for such set-off, provided, however, that the failure to give such notification will not affect the validity of such set-off.

3.9 Each of the invoices paid by UNICEF may be subject to a post-payment audit by UNICEF's external and internal auditors or by other authorised agents of UNICEF, at any time during the term of the Contract and for three (3) years after the Contract terminates. UNICEF will be entitled to a refund from the Contractor of amounts such audit or audits determine were not in accordance with the Contract regardless of the reasons for such payments (including but not limited to the actions or inactions of UNICEF staff and other personnel).

4. Representations and Warranties; Indemnification; Insurance

Representations and Warranties

4.1 The Contractor represents and warrants that as of the effective date and throughout the term of the Contract: (a) the Contractor has the full authority and power to enter into the Contract and to perform its obligations under the Contract and the Contract is a legal, valid and binding obligation, enforceable against it in accordance with its terms; (b) all of the information it has previously provided to UNICEF, or that it provides to UNICEF during the term of the Contract, concerning the Contractor and the provision of the Services and the delivering of the Deliverables is true, correct, accurate and not misleading; (c) it is financially solvent and is able to provide the Services to UNICEF in accordance with the terms and conditions of the Contract; (d) it has, and will maintain throughout the term of the Contract, all rights, licenses, authority and resources necessary, as applicable, to provide the Services and deliver the Deliverables to UNICEF's satisfaction and to perform its obligations under the Contract; (e) the work product is and will be original to the Contractor and does not and will not infringe any copyright, trademark, patent or other proprietary right of any third party; and (f) except as otherwise expressly stated in the Contract, it has not and will not enter into any agreement or arrangement that restrains or restricts any person's rights to use, sell, dispose of or otherwise deal with any Deliverable or other work resulting from the Services. The Contractor will fulfill its commitments with the fullest regard to the interests of UNICEF and will refrain from any action which may adversely affect UNICEF or the United Nations.

4.2 The Contractor further represents and warrants, as of the effective date and throughout the term of the Contract, that it and its Personnel and sub-contractors will perform the Contract and provide the Services and Deliverables (a) in a professional and workmanlike manner; (b) with reasonable care and skill and in accordance with the highest professional standards accorded to professionals providing the same or substantially similar services in a same industry; (c) with priority equal to that given to the same or similar services for the Contractor's other clients; and (d) in accordance with all laws, ordinances, rules, and regulations bearing upon the performance of its obligations under the Contract and the provision of the Services and Deliverables.

4.3 The representations and warranties made by the Contractor in Articles 4.1 and 4.2 above are made to and are for the benefit of (a) each entity (if any) that makes a direct financial contribution to UNICEF to procure the Services and Deliverables; and (b) each Government or other entity (if any) that receives the direct benefit of the Services and Deliverables.

Indemnification

4.4 The Contractor will indemnify, hold and save harmless and defend, at its own expense, UNICEF, its

officials, employees, consultants and agents, each entity that makes a direct financial contribution to UNICEF to procure the Services and Deliverables and each Government or other entity that receives the direct benefit of the Services and Deliverables, from and against all suits, claims, demands, losses and liability of any nature or kind, including their costs and expenses, by any third party and arising out of the acts or omissions of the Contractor or its Personnel or sub-contractors in the performance of the Contract. This provision will extend to but not be limited to (a) claims and liability in the nature of workers' compensation, (b) product liability, and (c) any actions or claims pertaining to the alleged infringement of a copyright or other intellectual property rights or licenses, patent, design, trade-name or trade-mark arising in connection with the Deliverables or other liability arising out of the use of patented inventions or devices, copyrighted material or other intellectual property provided or licensed to UNICEF under the terms of the Contract or used by the Contractor, its Personnel or sub-contractors in the performance of the Contract.

4.5 UNICEF will report any such suits, proceedings, claims, demands, losses or liability to the Contractor within a reasonable period of time after having received actual notice. The Contractor will have sole control of the defence, settlement and compromise of any such suit, proceeding, claim or demand, except with respect to the assertion or defence of the privileges and immunities of UNICEF or any matter relating to UNICEF's privileges and immunities (including matters relating to UNICEF's relations with Host Governments), which as between the Contractor and UNICEF only UNICEF itself (or relevant Governmental entities) will assert and maintain. UNICEF will have the right, at its own expense, to be represented in any such suit, proceeding, claim or demand by independent counsel of its own choosing.

Insurance

4.6 The Contractor will comply with the following insurance requirements:

(a) The Contractor will have and maintain in effect with reputable insurers and in sufficient amounts, insurance against all of the Contractor's risks under the Contract (including, but not limited to, the risk of claims arising out of or related to the Contractor's performance of the Contract), including the following:

(i) Insurance against all risks in respect of its property and any equipment used for the performance of the Contract;

(ii) General liability insurance against all risks in respect of the Contract and claims arising out of the Contract in an adequate amount to cover all claims arising from or in connection with the Contractor's performance under the Contract;

(iii) All appropriate workers' compensation and employer's liability insurance, or its equivalent, with respect to its Personnel and sub-contractors to cover claims for death, bodily injury or damage to property arising from the performance of the Contract; and

(iv) Such other insurance as may be agreed upon in writing between UNICEF and the Contractor.

(b) The Contractor will maintain the insurance coverage referred to in Article 4.6(a) above during the term of the Contract and for a period after the Contract terminates extending to the end of any applicable limitations period with regard to claims against which the insurance is obtained.

(c) The Contractor will be responsible to fund all amounts within any policy deductible or retention.

(d) Except with regard to the insurance referred to in paragraph (a)(iii) above, the insurance policies for the Contractor's insurance required under this Article 4.6 will (i) name UNICEF as an additional insured; (ii) include a waiver by the insurer of any subrogation rights against UNICEF; and (iii) provide that UNICEF will receive thirty (30) days' written notice from the insurer prior to any cancellation or change of coverage.

(e) The Contractor will, upon request, provide UNICEF with satisfactory evidence of the insurance required under this Article 4.6.

(f) Compliance with the insurance requirements of the Contract will not limit the Contractor's liability either under the Contract or otherwise.

Liability

4.7 The Contractor will pay UNICEF promptly for all loss, destruction or damage to UNICEF's property caused by the Contractor's Personnel or sub-contractors in the performance of the Contract.

5. Intellectual Property and Other Proprietary Rights; Data Protection; Confidentiality

Intellectual Property and Other Proprietary Rights

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5.1 Unless otherwise expressly provided for in the Contract:

(a) Subject to paragraph (b) of this Article 5.1, UNICEF will be entitled to all intellectual property and other proprietary rights including but not limited to patents, copyrights and trademarks, with regard to products, processes, inventions, ideas, know-how, documents, data and other materials ("Contract Materials") that (i) the Contractor develops for UNICEF under the Contract and which bear a direct relation to the Contract or (ii) are produced, prepared or collected in consequence of, or during the course of, the performance of the Contract. The term "Contract Materials" includes, but is not limited to, all maps, drawings, photographs, plans, reports, recommendations, estimates, documents developed or received by, and all other data compiled by or received by, the Contractor under the Contract. The Contractor acknowledges and agrees that Contract Materials constitute works made for hire for UNICEF. Contract Materials will be treated as UNICEF's Confidential Information and will be delivered only to authorized UNICEF officials on expiry or termination of the Contract.

(b) UNICEF will not be entitled to, and will not claim any ownership interest in, any intellectual property or other proprietary rights of the Contractor that pre-existed the performance by the Contractor of its obligations under the Contract, or that the Contractor may develop or acquire, or may have developed or acquired, independently of the performance of its obligations under the Contract. The Contractor grants to UNICEF a perpetual, non-exclusive, royalty-free license to use such intellectual property or other proprietary rights solely for the purposes of and in accordance with the requirements of the Contract.

(c) At UNICEF's request, the Contractor will take all necessary steps, execute all necessary documents and generally assist in securing such proprietary rights and transferring them (or, in the case, intellectual property referred to in paragraph (b) above, licensing) them to UNICEF in compliance with the requirements of the applicable law and of the Contract.

Confidentiality

5.2 Confidential Information that is considered proprietary by either Party or that is delivered or disclosed by one Party ("Discloser") to the other Party ("Recipient") during the course of performance of the Contract or in connection with the subject matter of the Contract will be held in confidence by the Recipient. The Recipient will use the same care and discretion to avoid disclosure of the Discloser's Confidential Information as the Recipient uses for its own Confidential Information and will use the Discloser's Confidential Information solely for the purpose for which it was disclosed to the Recipient. The Recipient will not disclose the Discloser's Confidential Information to any other party:

(a) except to those of its Affiliates, employees, officials, representatives, agents and sub-contractors who have a need to know such Confidential Information for purposes of performing obligations under the Contract; or

(b) unless the Confidential Information (i) is obtained by the Recipient from a third party without restriction; (ii) is disclosed by the Discloser to a third party without any obligation of confidentiality; (iii) is known by the Recipient prior to disclosure by the Discloser; or (iv) at any time is developed by the Recipient completely independently of any disclosures under the Contract.

5.3 If the Contractor receives a request for disclosure of UNICEF's Confidential Information pursuant to any judicial or law enforcement process, before any such disclosure is made, the Contractor (a) will give UNICEF sufficient notice of such request in order to allow UNICEF to have a reasonable opportunity to secure the intervention of the relevant national government to establish protective measures or take such other action as may be appropriate and (b) will so advise the relevant authority that requested disclosure. UNICEF may disclose the Contractor's Confidential Information to the extent required pursuant to resolutions or regulations of its governing bodies.

5.4 Subject to Article 5.3, the Contractor may not communicate at any time to any other person, Government or authority external to UNICEF, any information known to it by reason of its association with UNICEF that has not been made public, except with the prior written authorization of UNICEF; nor will the Contractor at any time use such information to private advantage.

Data Protection and Security

5.5 The Parties agree that, as between them, all UNICEF Data, together with all rights (including intellectual property and proprietary rights), title and interest to such UNICEF Data, will be the exclusive property of UNICEF, and the Contractor has a limited, nonexclusive license to access and use the UNICEF Data as provided in the Contract solely for the purpose of performing its obligations under the Contract. Except for the foregoing license, the Contractor will have no other rights, whether express or implied, in or to any UNICEF Data or its content.

5.6 The Contractor confirms that it has a data protection policy in place that meets all applicable data

protection standards and legal requirements and that it will apply such policy in the collection, storage, use, processing, retention and destruction of UNICEF Data. The Contractor will comply with any guidance or conditions on access and disclosure notified by UNICEF to Contractor in respect of UNICEF Data.

5.7 The Contractor will use its reasonable efforts to ensure the logical segregation of UNICEF Data from other information to the fullest extent possible. The Contractor will use safeguards and controls (such as administrative, technical, physical, procedural and security infrastructures, facilities, tools, technologies, practices and other protective measures) that are necessary and sufficient to meet the Contractor's confidentiality obligations in this Article 5 as they apply to UNICEF Data. At UNICEF's request, the Contractor will provide UNICEF with copies of the applicable policies and a description of the safeguards and controls that the Contractor uses to fulfil its obligations under this Article 5.7; provided that any such policies and description provided by the Contractor will be treated as the Contractor's Confidential Information under the Contract. UNICEF may assess the effectiveness of these safeguards, controls and protective measures and, at UNICEF's request, the Contractor will provide its full cooperation with any such assessment at no additional cost or expense to UNICEF. The Contractor will not, and will ensure that its Personnel will not, transfer, copy, remove or store UNICEF Data from a UNICEF location, network or system without the prior written approval of an authorized official of UNICEF.

5.8 Except as otherwise expressly stated in the Contract or with UNICEF's express prior written consent, the Contractor will not install any application or other software on any UNICEF device, network or system. The Contractor represents and warrants to UNICEF that the Services and Deliverables provided under the Contract will not contain any Disabling Code, and that UNICEF will not otherwise receive from the Contractor any Disabling Code in the performance of the Contract. Without prejudice to UNICEF's other rights and remedies, if a Disabling Code is identified, the Contractor, at its sole cost and expense, will take all steps necessary to: (a) restore and/or reconstruct any and all UNICEF Data lost by UNICEF and/or End Users as a result of Disabling Code; (b) furnish to UNICEF a corrected version of the Services without the presence of Disabling Codes; and (c) as needed, re-implement the Services.

5.9 In the event of any Security Incident, the Contractor will, as soon as possible following the Contractor's discovery of such Security Incident and at its sole cost and expense: (a) notify UNICEF of such Security Incident and of the Contractor's proposed remedial actions; (b) implement any and all necessary damage mitigation and remedial actions; and (c) as relevant, restore UNICEF's and, as directed by UNICEF, End Users' access to the Services. The Contractor will keep UNICEF reasonably informed of the progress of the Contractor's implementation of such damage mitigation and remedial actions. The Contractor, at its sole cost and expense, will cooperate fully with UNICEF's investigation of, remediation of, and/or response to any Security Incident. If the Contractor fails to resolve, to UNICEF's reasonable satisfaction, any such Security Incident, UNICEF can terminate the Contract with immediate effect.

Service Providers and Sub-Contractors

5.10 The Contractor will impose the same requirements relating to data protection and non-disclosure of Confidential Information, as are imposed upon the Contractor itself by this Article 5 of the Contract, on its service providers, subcontractors and other third parties and will remain responsible for compliance with such requirements by its service providers, subcontractors and other third parties.

End of Contract

5.11 Upon the expiry or earlier termination of the Contract, the Contractor will:

(a) return to UNICEF all of UNICEF's Confidential Information, including, but not limited to, UNICEF Data, or, at UNICEF's option, destroy all copies of such information held by the Contractor or its sub-contractors and confirm such destruction to UNICEF in writing; and

(b) will transfer to UNICEF all intellectual and other proprietary information in accordance with Article 5.1(a).

6. Termination; Force Majeure

Termination by Either Party for Material Breach

6.1 If one Party is in material breach of any of its obligations under the Contract, the other Party can give it written notice that within thirty (30) days of receiving such notice the breach must be remedied (if such breach is capable of remedy). If the breaching Party does not remedy the breach within the thirty (30) days' period or if the breach is not capable of remedy, the non-breaching Party can terminate the Contract. The termination will be effective thirty (30) days after the non-breaching Party gives the breaching Party written notice of termination. The initiation of conciliation or arbitration proceedings in accordance with Article 9 (Privileges and Immunities; Settlement of Disputes) below will not be grounds for termination of the Contract.

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Additional Termination Rights of UNICEF

6.2 In addition to the termination rights under Article 6.1 above, UNICEF can terminate the Contract with immediate effect upon delivery of a written notice of termination, without any liability for termination charges or any other liability of any kind:

- (a) in the circumstances described in, and in accordance with, Article 7 (Ethical Standards); or
- (b) if the Contractor breaches any of the provisions of Articles 5.2-5.11 (Confidentiality; Data Protection and Security); or
- (c) if the Contractor (i) is adjudged bankrupt, or is liquidated, or becomes insolvent, or applies for a moratorium or stay on any payment or repayment obligations, or applies to be declared insolvent, (ii) is granted a moratorium or a stay, or is declared insolvent, (iii) makes an assignment for the benefit of one or more of its creditors, (iv) has a receiver appointed on account of the insolvency of the Contractor, (v) offers a settlement in lieu of bankruptcy or receivership or (vi) has become, in UNICEF's reasonable judgment, subject to a materially adverse change in its financial condition that threatens to substantially affect the ability of the Contractor to perform any of its obligations under the Contract.

6.3 In addition to the termination rights under Article 6.1 and Article 6.2 above, UNICEF can terminate the Contract at any time by providing written notice to the Contractor in any case in which UNICEF's mandate applicable to the performance of the Contract or UNICEF's funding applicable to the Contract is curtailed or terminated, whether in whole or in part. UNICEF can also terminate the Contract on sixty (60) day's written notice to the Contractor without having to provide any justification.

6.4 As soon as it receives a notice of termination from UNICEF, the Contractor will take immediate steps to bring the performance of any obligations under the Contract to a close in a prompt and orderly manner, and in doing so, reduce expenses to a minimum, and will not undertake any further or additional commitments as of and following the date it receives the termination notice. In addition, the Contractor will take any other action that may be necessary, or that UNICEF may direct in writing, in order to minimise losses or protect and preserve any property, whether tangible or intangible, related to the Contract that is in the possession of the Contractor and in which UNICEF has or may be reasonably expected to acquire an interest.

6.5 If the Contract is terminated by either Party, the Contractor will immediately deliver to UNICEF any finished work which has not been delivered and accepted prior to the receipt of a notice of termination, together with any data, materials or work-in-process related specifically to the Contract. If UNICEF obtains the assistance of another party to continue the Services or complete any unfinished work, the Contractor will provide its reasonable cooperation to UNICEF and such party in the orderly migration of Services and transfer of any Contract-related data, materials and work-in-process. The Contractor will at the same time return to UNICEF all of UNICEF's Confidential Information and will transfer to UNICEF all intellectual and other proprietary information in accordance with Article 5.

6.6 If the Contract is terminated by either Party no payment will be due from UNICEF to the Contractor except for Services and Deliverables provided to UNICEF's satisfaction in accordance with the Contract, but only if such Services and Deliverables were required or requested before the Contractor's receipt of the notice of termination or, in the case of termination by the Contractor, the effective date of such termination. The Contractor will have no claim for any further payment beyond payments in accordance with this Article 6.6, but will remain liable to UNICEF for all loss or damages which may be suffered by UNICEF by reason of the Contractor's default (including but not limited to cost of the purchase and delivery of replacement or substitute Services or Deliverables).

6.7 The termination rights in this Article 6 are in addition to all other rights and remedies of UNICEF under the Contract.

Force Majeure

6.8 If one Party is rendered permanently unable, wholly, or in part, by reason of force majeure to perform its obligations under the Contract, the other Party may terminate the Contract on the same terms and conditions as are provided for in Article 6.1 above, except that the period of notice will be seven (7) days instead of thirty (30) days. "Force majeure" means any unforeseeable and irresistible events arising from causes beyond the control of the Parties, including acts of nature, any act of war (whether declared or not), invasion, revolution, insurrection, terrorism or other acts of a similar nature or force. "Force majeure" does not include (a) any event which is caused by the negligence or intentional action of a Party; (b) any event which a diligent party could reasonably have been expected to take into account and plan for at the time the Contract was entered into; (c) the insufficiency of funds, inability to make any payment required under the Contract, or any economic conditions, including but not limited to inflation, price escalations, or labour availability; or (d) any event

resulting from harsh conditions or logistical challenges for the Contractor (including civil unrest) associated with locations at which UNICEF is operating or is about to operate or is withdrawing from, or any event resulting from UNICEF's humanitarian, emergency, or similar response operations.

7. Ethical Standards

7.1 Without limiting the generality of Article 2 above, the Contractor will be responsible for the professional and technical competence of its Personnel including its employees and will select, for work under the Contract, reliable individuals who will perform effectively in the implementation of the Contract, respect the local laws and customs, and conform to a high standard of moral and ethical conduct.

7.2 (a) The Contractor represents and warrants that no official of UNICEF or of any United Nations System organisation has received from or on behalf of the Contractor, or will be offered by or on behalf of the Contractor, any direct or indirect benefit in connection with the Contract, including the award of the Contract to the Contractor. Such direct or indirect benefit includes, but is not limited to, any gifts, favours or hospitality.

(b) The Contractor represents and warrants that the following requirements with regard to former UNICEF officials have been complied with and will be complied with:

(i) During the one (1) year period after an official has separated from UNICEF, the Contractor may not make a direct or indirect offer of employment to that former UNICEF official if that former UNICEF official was, during the three years prior to separating from UNICEF, involved in any aspect of a UNICEF procurement process in which the Contractor has participated.

(ii) During the two (2) year period after an official has separated from UNICEF, that former official may not, directly or indirectly on behalf of the Contractor, communicate with UNICEF, or present to UNICEF, about any matters that were within such former official's responsibilities while at UNICEF.

(c) The Contractor further represents that, in respect of all aspects of the Contract (including the award of the Contract by UNICEF to the Contractor and the selection and awarding of sub-contracts by the Contractor), it has disclosed to UNICEF any situation that may constitute an actual or potential conflict of interest or could reasonably be perceived as a conflict of interest.

7.3 The Contractor further represents and warrants that neither it nor any of its Affiliates, or Personnel or directors, is subject to any sanction or temporary suspension imposed by any United Nations System organisation or other international inter-governmental organisation. The Contractor will immediately disclose to UNICEF if it or any of its Affiliates or Personnel or directors, becomes subject to any such sanction or temporary suspension during the term of the Contract.

7.4 The Contractor will (a) observe the highest standard of ethics; (b) use its best efforts to protect UNICEF against fraud, in the performance of the Contract; and (c) comply with the applicable provisions of UNICEF's Policy Prohibiting and Combatting Fraud and Corruption. In particular, the Contractor will not engage, and will ensure that its Personnel, agents and sub-contractors do not engage, in any corrupt, fraudulent, coercive, collusive or obstructive conduct as such terms are defined in UNICEF's Policy Prohibiting and Combatting Fraud and Corruption.

7.5 The Contractor will, during the term of the Contract, comply with (a) all laws, ordinances, rules and regulations bearing upon the performance of its obligations under the Contract and (b) the standards of conduct required under the UN Supplier Code of Conduct (available at the United Nations Global Marketplace website - www.ungm.org).

7.6 The Contractor further represents and warrants that neither it nor any of its Affiliates is engaged, directly or indirectly, (a) in any practice inconsistent with the rights set out in the Convention on the Rights of the Child, including Article 32, or the International Labour Organisation's Convention Concerning the Prohibition and Immediate Action for the Elimination of the Worst Forms of Child Labour, No. 182 (1999); or (b) in the manufacture, sale, distribution, or use of anti-personnel mines or components utilised in the manufacture of anti-personnel mines.

7.7 The Contractor represents and warrants that it has taken and will take all appropriate measures to prevent sexual exploitation or abuse of anyone by its Personnel including its employees or any persons engaged by the Contractor to perform any services under the Contract. For these purposes, sexual activity with any person less than eighteen years of age, regardless of any laws relating to consent, will constitute the sexual exploitation and abuse of such person. In addition, the Contractor represents and warrants that it has taken and will take all appropriate measures to prohibit its Personnel including its employees or other persons engaged by the Contractor, from exchanging any money, goods, services, or other things of value, for sexual favours or activities or from engaging in any sexual activities that are exploitive or degrading to any person. This provision constitutes an essential term of the Contract and any breach of this representation and warranty will

ANNEX A GENERAL TERMS AND CONDITIONS

entitle UNICEF to terminate the Contract immediately upon notice to the Contractor, without any liability for termination charges or any other liability of any kind.

7.8 The Contractor will inform UNICEF as soon as it becomes aware of any incident or report that is inconsistent with the undertakings and confirmations provided in this Article 7.

7.9 The Contractor acknowledges and agrees that each of the provisions in this Article 7 constitutes an essential term of the Contract.

(a) UNICEF will be entitled, in its sole discretion and at its sole choice, to suspend or terminate the Contract and any other contract between UNICEF and the Contractor with immediate effect upon written notice to the Contractor if: (i) UNICEF becomes aware of any incident or report that is inconsistent with, or the Contractor breaches any of, the undertakings and confirmations provided in this Article 7 or the equivalent provisions of any contract between UNICEF and the Contractor or any of the Contractor's Affiliates, or (ii) the Contractor or any of its Affiliates, or Personnel or directors becomes subject to any sanction or temporary suspension described in Article 7.3 during the term of the Contract.

(b) In the case of suspension, if the Contractor takes appropriate action to address the relevant incident or breach to UNICEF's satisfaction within the period stipulated in the notice of suspension, UNICEF may lift the suspension by written notice to the Contractor and the Contract and all other affected contracts will resume in accordance with their terms. If, however, UNICEF is not satisfied that the matters are being adequately addressed by the Contractor, UNICEF may at any time, exercise its right to terminate the Contract and any other contract between UNICEF and the Contractor.

(c) Any suspension or termination under this Article 7 will be without any liability for termination or other charges or any other liability of any kind.

8. Full Cooperation with Audits And Investigations

8.1 From time to time, UNICEF may conduct inspections, post-payment audits or investigations relating to any aspect of the Contract including but not limited to the award of the Contract, the way in which the Contract operates or operated, and the Parties' performance of the Contract generally and including but not limited to the Contractor's compliance with the provisions of Article 7 above. The Contractor will provide its full and timely cooperation with any such inspections, post-payment audits or investigations, including (but not limited to) making its Personnel and any relevant data and documentation available for the purposes of such inspections, post-payment audits or investigations, at reasonable times and on reasonable conditions, and granting UNICEF and those undertaking such inspections, post-payment audits or investigations access to the Contractor's premises at reasonable times and on reasonable conditions in connection with making its Personnel and any relevant data and documentation available. The Contractor will require its sub-contractors and its agents, including, but not limited to, the Contractor's attorneys, accountants or other advisers, to provide reasonable cooperation with any inspections, post-payment audits or investigations carried out by UNICEF.

9. Privileges and Immunities; Settlement of Disputes

9.1 Nothing in or related to the Contract will be deemed a waiver, express or implied, deliberate or inadvertent, of any of the privileges and immunities of the United Nations, including UNICEF and its subsidiary organs, under the Convention on the Privileges and Immunities of the United Nations, 1946, or otherwise.

9.2 The terms of the Contract will be interpreted and applied without application of any system of national or sub-national law.

9.3 The Parties will use their best efforts to settle amicably any dispute, controversy or claim arising out of, or relating to the Contract. Where the Parties wish to seek such an amicable settlement through conciliation, the conciliation will take place in accordance with the UNCITRAL Conciliation Rules then in force, or according to such other procedure as may be agreed between the Parties. Any dispute, controversy or claim between the Parties arising out of the Contract which is not resolved within ninety (90) days after one Party receives a request from the other Party for amicable settlement can be referred by either Party to arbitration. The arbitration will take place in accordance with the UNCITRAL Arbitration Rules then in force. The venue of the arbitration will be New York, NY, USA. The arbitral proceedings will be conducted in English. The decisions of the arbitral tribunal will be based on general principles of international commercial law. The arbitral tribunal will have no authority to award punitive damages. In addition, the arbitral tribunal will have no authority to award interest in excess of the United States Federal Reserve Bank of New York's Secured Overnight Financing Rate (SOFR) then prevailing and any such interest will be simple interest only. In light of the privileges and immunities of UNICEF, references in the UNCITRAL Arbitration Rules to the place of arbitration shall connote only the actual location for the arbitral proceedings but shall not mean the "seat" or "juridical seat" or "juridical place" for such proceedings. The Parties will be bound by any arbitration award rendered as a result

of such arbitration as the final adjudication of any such controversy, claim or dispute.

10. Notices

10.1 Any notice, request or consent required or permitted to be given or made pursuant to the Contract will be in writing, and addressed to the persons listed in the Contract for the delivery of notices, requests or consents. Notices, requests or consents will be delivered in person, by registered mail, or by confirmed email transmission. Notices, requests or consents will be deemed received upon delivery (if delivered in person), upon signature of receipt (if delivered by registered mail) or twenty-four (24) hours after confirmation of receipt is sent from the addressee's email address (if delivered by confirmed email transmission).

10.2 Any notice, document or receipt issued in connection with the Contract must be consistent with the terms and conditions of the Contract and, in case of any ambiguity, discrepancy or inconsistency, the terms and conditions of the Contract will prevail.

10.3 All documents that comprise the Contract, and all documents, notices and receipts issued or provided pursuant to or in connection with the Contract, will be deemed to include, and will be interpreted and applied consistently with, the provisions of Article 9 (Privileges and Immunities; Settlement of Disputes).

11. Other Provisions

11.1 The Contractor acknowledges UNICEF's commitment to transparency as outlined in UNICEF's Information Disclosure Policy and confirms that it consents to UNICEF's public disclosure of the terms of the Contract should UNICEF so determine and by whatever means UNICEF determines.

11.2 The failure of one Party to object to or take affirmative action with respect to any conduct of the other Party which is in violation of the terms of the Contract will not constitute and will not be construed to be a waiver of the violation or breach, or of any future violation, breach or wrongful conduct.

11.3 The Contractor will be considered as having the legal status of an independent contractor as regards UNICEF. Nothing contained in the Contract will be construed as making the Parties principal and agent or joint venturers.

11.4 The Contractor will not, without the prior written consent of UNICEF, assign, transfer, pledge or make other disposition of the Contract, or of any part of the Contract, or of any of the Contractor's rights or obligations under the Contract.

11.5 No grant of time to the Contractor to cure a default under the Contract, nor any delay or failure by UNICEF to exercise any other right or remedy available to UNICEF under the Contract, will be deemed to prejudice any rights or remedies available to UNICEF under the Contract or constitute a waiver of any rights or remedies available to UNICEF under the Contract.

11.6 The Contractor will not seek or file any lien, attachment or other encumbrance against any monies due or to become due under the Contract, and will not permit any other person to do so. It will immediately remove or obtain the removal of any lien, attachment or other encumbrance that is secured against any monies due or to become due under the Contract.

11.7 The Contractor will not advertise or otherwise make public for purposes of commercial advantage or goodwill that it has a contractual relationship with UNICEF or the United Nations. Except as regards references to the name of UNICEF for the purposes of annual reports or communication between the Parties and between the Contractor and its Personnel and sub-contractors, the Contractor will not, in any manner whatsoever use the name, emblem or official seal of UNICEF or the United Nations, or any abbreviation of the name of the United Nations, in connection with its business or otherwise without the prior written permission of UNICEF.

11.8 The Contract may be translated into languages other than English. The translated version of the Contract is for convenience only, and the English language version will govern in all circumstances.

11.9 No modification or change in the Contract, and no waiver of any of its provisions, nor any additional contractual relationship of any kind with the Contractor will be valid and enforceable against UNICEF unless set out in a written amendment to the Contract signed by an authorised official of UNICEF.

11.10 The provisions of Articles 2.14, 3.8, 3.9, 4, 5, 7, 8, 9, 11.1, 11.2 and 11.7 will survive provision of the Services and delivery of the Deliverables and the expiry or earlier termination of the Contract.

UNICEF MOLDOVA
TERMS OF REFERENCE

Long Term Agreement (LTA) for provision of periodic on-site financial assurance services according to agreed-upon procedures – Spot Checks

Location: Chisinau, Moldova

1. Background

UNDP, UNFPA and UNICEF Agencies Offices in Moldova are interested in contracting several qualified companies, as third-party service providers, to provide professional **Periodic On-site Financial Assurance** services, as provided by this TOR.

UNICEF Moldova acts as the Lead Agency to organize and conduct the bidding process and enter into a Long-Term Agreement (LTA) with one or several qualified service providers, on behalf of UN Agencies Offices in Moldova. Any of the listed entities will be considered as a contract party by the contracted company and will be offered similar treatment and contractual conditions. The LTA may be extended for use to other local UN Agencies applying HACT Framework.

The orders under the signed LTA(s) will be placed directly by the requesting UN Agency Office (UNDP, UNFPA, UNICEF or other Agency) referred hereinafter to as “Order Placing Agency”.

UNDP, UNFPA, UNICEF and FAO have adopted the [2014 revised United Nations Development Group \(UNDG\) Harmonized Approach to Cash Transfers \(HACT\) Framework](#) . The HACT framework represents a common operational (harmonized) framework for transferring cash to government and non-governmental Implementing Partners (IPs)¹, irrespective of whether these partners work with one or multiple United Nations agencies. The objective of the HACT framework is to support a closer alignment of development aid with national priorities and to strengthen national capacities for management and accountability.

The transfer of non-cash resources to partners (ex. supplies) is not considered under the HACT framework.

The HACT framework refers to the following four main processes:

- (1) capacity assessments (macro assessment and micro assessment);
- (2) cash transfers and disbursements;
- (3) **assurance activities**; and
- (4) financial management capacity development.

There are several types of **assurance activities** and their purpose is to determine whether the funds transferred to IPs were used for their intended purpose and in accordance with the work plan:

- a) Programmatic visits: verification that activities are implemented, and results are achieved as planned and/or reported by the implementing partner.

¹ Possible **Implementing Partners** (IPs) include: Government institutions; Inter-governmental organizations; and Eligible civil society organizations, including non-governmental organizations.

- b) **Periodic On-site Reviews - Spot checks: a review of financial records to obtain reasonable assurance that amounts reported by the implementing partner on the FACE² form are accurate.**
- c) Scheduled audit: is a systematic and independent examination of data, statements, records, operations and performance of an implementing partner.
- d) Special audit: an audit performed when significant issues and concerns are identified during the implementation of the programme Assurance Planning

The LTA(s) to be signed under this ToR will refer **only to performing Periodic On-site Reviews (Spot Check)** services by third-party local service provider(s) for Implementing Partners of the Order Placing Agencies.

The purpose of the **Spot Checks** assurance activity is to determine whether the funds transferred to Implementing Partners (IPs) were used for their intended purpose and in accordance with the work plan or programme document, through a review of financial records related to the management of the partnership with Order Placing Agency, and whether there have been any significant changes to applicable internal controls. Spot Checks will be performed in accordance to an agreed-upon procedures engagement. The spot check is not an audit.

2. Purpose of the Long-Term Agreements

The overall objective of setting up the LTA(s) is to facilitate and speed up purchasing professional periodic on-site review (Spot Checks) services for UN Agencies offices in Moldova at the most reasonable cost. The third-party service provider will conduct the Spot Check and prepare a report on factual findings based on agreed-upon procedures. Users of the report will assess the findings reported by the third-party service provider and draw their own conclusions.

The envisaged LTA(s) are time-bound non-binding agreements, with no commitment to purchase any volumes of services.

3. Estimated Duration and Service Volume of the LTA

The LTA(s) signed under this ToR are expected to have a duration of 2 + 3 years. Initially the LTAs will be signed for two years (2025-2027) with an option for renewal for three subsequent years, subject to satisfactory performance evaluation and continuing need for the service.

As at the date of this RFP, the volume of services required for year 2025 and beyond is estimated at minimum 25 spot checks per year. The frequency and number of spot checks is based on the risk rating of the IP, determined through the micro-assessment, magnitude of cash transfers and agency guidelines, therefore the yearly volume of services required will vary as well.

4. Details of how the work should be delivered. General provisions

4.1. Purpose of Agreed upon Procedures Engagements

An agreed-upon procedures attest engagement involves engagement of a third-party service provider to prepare a report on factual findings based on specific, agreed-upon procedures performed. As the third-party service provider is engaged to report on findings of the agreed upon procedures (*See Annex I for programme-specific information sheet*), no assurance is expressed. Instead, users of the report assess for themselves the procedures and findings reported by the service provider and draw their own conclusions. The report is restricted to

² **Funding Authorization and Certificate of Expenditures (FACE)** form is the form used by adopting agencies for implementing partners to request cash transfers, report on expenditures and certify expenditures. Normally a FACE form with reported expenditures/request for fund transfer should be submitted quarterly by the IP.

parties that have agreed to the procedures to be performed, since others, unaware of the reasons for the procedures, may misinterpret the results.

The attestation engagement should be conducted in accordance with ISRS 4400 (Revised), Agreed upon Procedures Engagements.

Spot checks are performed to assess the accuracy of financial records for cash transfers to IPs, status of the programme and whether there have been any significant changes to applicable internal controls. The spot check is not an audit.

The following are examples of procedures to be performed during the spot check. The work will be performed through on-site interaction with authorized relevant staff of an IP.

- a. Compare documentation obtained describing the IP's financial management internal controls against the most recent micro assessment. Document any changes or inconsistencies.
- b. Inquire of IP management whether there have been any changes to internal controls since the prior micro assessment. Document any changes identified, if any.
- c. Obtain a listing of all programme-related expenditures during the *XX-month* period ended (*end date*) for the agreed-upon procedures engagement and perform the following:
 - Randomly select a sample of expenditures amounting to a certain percentage of total expenditures on a FACE form. (The percentage is to be determined by each Agency/Order Placer relative to its needs and requirements.) Provide a detailed listing of expenditures selected as samples.
 - For each sample selection perform the following procedures:
 - ✓ Verify and confirm that documentation exists to support the expenditure in accordance with the IP's rules and procedures and agreements with the Order Placing Agency.
 - ✓ Verify and confirm that the activity related to the expenditure is in accordance with the work plan.³
 - ✓ Verify and confirm that the expenditure has been reviewed and approved in accordance with the IP's rules and procedures and agreements with the Order Placing Agency.
 - ✓ Verify and confirm that the expenditure was reflected on a certified FACE form submitted to the Order Placing Agency.
 - ✓ Verify and confirm that the expenditure was reflected in the IP's accounting records (official book of accounts) and bank statement.
 - ✓ Verify and confirm that supporting documents are stamped 'PAID from XXX grant', indicating which Order Placing Agency funded the transaction.
 - ✓ Verify and confirm that the FACE form was submitted consistent with the periodicity-of-disbursement requirement in the HACT framework.
 - ✓ Compare the price paid for goods or services against United Nations agreed standard rates (if readily available).
 - ✓ Verify and confirm that documentation exists to support procurement processes in accordance with the IPs internal rules and procedures and with observation of the recommended UN procurement principles

³ Agency work plans are usually annual but can be multi-year, rolling or joint.

- d. If separate bank accounts are maintained for agency-granted funds, perform the following procedures:
- Verify that the activity per the bank statements agrees with that reflected in the accounting records. Document any variances noted; and
 - If separate bank accounts are maintained for agency-granted funds confirm that a bank reconciliation was completed and the balance has been reconciled to the accounting records. Document any variances noted.

4.2. Deliverables

- A. The third-party service provider prepares a standard agreed-upon procedures report in accordance with the applicable standards, which includes:
- A description of the procedures performed detailing the nature and extent and if applicable timing of each procedure as agreed in the terms of the engagement;
 - The findings from each procedure performed, including details on exceptions found;
 - Identification of the corresponding FACE form and expenditures on which the agreed-upon procedures are performed;
 - A statement that the engagement was performed in accordance with ISRS 4400 (Revised);
 - A statement that the practitioner makes no representation regarding the appropriateness of
the agreed-upon procedures;
 - A statement indicating that the report is intended solely for the information and use of the specified parties;
 - Identification of the specific parties to whom use is restricted;
 - A statement that the report is not intended to be and should not be used by anyone other than the specified parties;
 - A statement that the agreed-upon procedures engagement is not an assurance engagement and accordingly the practitioner does not express an opinion or an assurance conclusion; and
 - A statement that the practitioner complies with the ethical requirements of the International Ethics Standards Board for Accountants (IESBA) Code, applies ISQM 1 or other professional requirements or requirements imposed by law or regulation, that are at least as demanding;
 - A statement indicating whether independence requirements were applicable; if applicable, that the practitioner complied with the relevant independence requirements (identifying them); if not applicable, that no independence requirements were required for this engagement;
 - A report template following ISRS (Revised) as included in **Annex II**.
- B. The third-party service provider prepares details of Spot Check work performed and findings/recommendations. Templates are available in attachments to **Annex III**.

As a general provision, the report must be submitted in English, however interaction with the IP will usually be in Romanian. The service provider will be responsible to liaise with the IP on the

findings and capture their comments and feedback before finalizing the Spot Check report. The report must be provided both in electronic and hard copy, the hard copy should be signed and sealed.

4.3. Documents to be provided to the Third-Party Service Provider before Starting Fieldwork

The Order Placing Agency provides the following documentation in advance of starting fieldwork:

- Work plan with the IP and any progress reports submitted during the year;
- A list of the IP's individual transactions (i.e., accounting records), including a summary of the disbursements and FACE forms submitted during the period selected for assessment; and
- A list of findings of the IP's micro assessment, reports of relevant field monitoring visits, available audits reports and other documentation that may help to understand the IP's internal controls and supported activities.

Pre-Spot Check meetings with the Order Placing Agency staff may take place to agree on the details and provide clarifications.

To ensure efficient use of time, the third party service provider should review the information received and provide the IP with a list of requested documents in advance of any site visits.

The duration of a spot check assignment should not be longer than **15 working days** since the date of placing the Order until receiving the final report and could vary depending on the complexity of the assignment. The time spent with the IP for on-site review will usually be between 1 and 3 days and additional documentation may be requested remotely if needed.

4.4. UNICEF ONLY: DATA ENTRANCE IN ETOOLS ONLINE PLATFORM

eTools (etools.unicef.org) is an online platform aimed to simplify office processes related to UNICEF partnership management and programme monitoring. The eTools Financial Assurance Module is designed to be used by UNICEF and third-party assurance services providers in planning, implementing and recording financial assurance activities.

The staff members assigned by LTA holder to work with UNICEF on carrying on spot-check activities will

register in the eTools platform as third-party services providers, using own e-mail address and personal password.

When a spot-check has been agreed upon and planned by UNICEF and LTA holder, the responsible UNICEF officer will create a new case in the eTools platform, called hereinafter "Activity".

All the spot-check related information and documents will be uploaded and available in the corresponding

Activity: documents, contacts, updates, other relevant information. Once the UNICEF responsible officer creates a new activity, one or several LTA holder staff members will be assigned to this new activity, as agreed by e-mail. The selected staff members will receive in the pre-registered mailbox an e-mail notification about the assignment containing direct access link to the new activity in eTools.

After the visit to the IP office, the assigned staff member will complete in the online spot-check Activity visit date, findings, upload the report. No other user, neither LTA holder's nor UNICEF staff will be authorized to enter this information.

Any follow-up information will be introduced as well in the Activity. The completion of each step of the process will trigger notifications for the person responsible for the next process step. The Spot Check will be considered finalized when all the steps in eTools Financial Assurance module for the respective Activity are completed and final report uploaded.

Detailed guidance is available online, at <https://etools.zendesk.com>, the Financial Assurance Module section.

Additionally, UNICEF staff will provide step-by-step guidance in following through the first eTools Activity with the involved LTA holder staff members.

5. Service fees, invoicing and payments

The LTA service fees will remain in effect for the duration of the LTA validity period. A change of the service rates may be considered, if thoroughly justified and agreed upon, when the market conditions have significantly changed.

The all-inclusive fee per spot check covers travel, translation, transportation, communication and subsistence costs. No additional costs are reimbursed. For UNICEF spot checks only, an eTools insertion fee may be quoted.

6. Performance indicators for evaluation of results

The performance of work will be evaluated based on the following indicators:

- Compliance with the established and agreed deadlines for submission of deliverables;
- Quality, accuracy and consistency of the report (addresses all areas of the review)
- High standards of cooperation and communication with the Order Placing Agency and IPs

The Order Placer may withhold all or part of payment if performance is unsatisfactory, outputs are incomplete/not delivered, or deadlines are not met.

7. Qualifications, experience and requirements

As noted in ISRS 4400 (Revised) paragraph 17: "The practitioner shall comply with relevant ethical requirements." Relevant ethical requirements ordinarily comprise the IESBA Code (including integrity, objectivity, professional competence and due care, confidentiality, professional behavior and technical standards), together with national requirements that are more restrictive. The IESBA Code requires practitioners to comply with fundamental principles including objectivity, which requires practitioners not to compromise their professional or business judgement because of bias, conflict of interest or the undue influence of others. Accordingly, relevant ethical requirements to which the practitioner is subject would, at a minimum, require the practitioner to be objective when performing an agreed-upon procedures engagement.

The IESBA Code does not contain independence requirements for agreed-upon procedures engagements. However national ethical codes, laws or regulations, other professional requirements, or conditions of a contract, program or arrangement relating to the subject matter

for the agreed-upon procedures engagement may specify requirements pertaining to independence. If the practitioner is required to be independent or has agreed in the terms of engagement to comply with independence requirements, a statement shall be included in the report that the practitioner has complied with the relevant independence requirements. The statement shall identify the relevant independence requirements. Where the practitioner is not required to be independent and has not otherwise agreed in the terms of engagement to comply with independence requirements, a statement shall be included in the report that for the purpose of the engagement, there are no independence requirements with which the practitioner is required to comply.

The third party service provider should be experienced in applying ISRS standards. If hiring staff, the service provider should employ staff with recognized professional qualifications and suitable experience with ISRS standards, including experience in reviewing similar entities.

CVs of all members of the assessment team should be provided. They should include details on agreed-upon procedures carried out by the relevant staff, including ongoing assignments indicating responsibilities assumed by them, and their qualifications and experience in undertaking agreed-upon procedures.

7.1. Institution/Company:

Legal entity registered and authorized per Moldovan legislation for providing qualified services in the following or related areas, meeting the criteria listed below:

- auditing services, financial assessment services, evaluation/assessment services, financial consulting services, compliance/forensic services, advisory/accounting services (or a JV including such an entity), shared services firms with dedicated financial review teams; qualified sole practitioners operating as legal entities.
- At least 3 years of experience providing relevant professional services
- Demonstrated capability to perform AUP under ISRS 4400 (Revised), evidenced by either: (a) at least one completed AUP engagement; or (b) a documented AUP methodology aligned to ISRS 4400 (Revised) with evidence of staff training and supervision
- Statement that the firm applies ISQM 1 (or national requirements at least as demanding) and description of the quality assurance mechanism
- Previous work with UN agencies, international organisations or donors is an asset (at least one prior engagement)
- At least two relevant recommendation letters issued within 2023–2025

7.2. Team members:

- Higher Degree in a relevant field of studies (Finance, Economics, Accounting, Business Administration etc.);
 - At least 3 years of experience providing professional financial services;
 - Professional auditor, accountant, financial advisor, evaluator qualification, diplomas or certificates from internationally recognized accounting or auditing body will be an asset;
- Proficiency in Romanian and working knowledge of English (programme documents and reports are in English)

8. Content of the Technical Proposal

The Technical Proposal should include the following:

- Corporate Profile (max.1-2 pgs.) matching the assignment requirements, including details of specific experience with similar assignments in the past three years, as follows:
 - a) Evidence in the form of references.
 - b) Description of similar assignments containing the name of the client, assignment description, contact person details;
- Proposed approach (max.1-2 pgs.) including:
 - A workflow template showing the sequence and timeline for a sample activity
 - Quality assurance mechanism and risk mitigation measures put in place
 - Ethical considerations and how the contractor will address them
- Details of the Proposed Team for the assignment including the following information:
 - Title/Designation of each team member on the project
 - CVs and professional experience.
- Duly completed, signed and stamped Request for Services Form
- Company registration certificate

If a joint venture applies, the submission must clearly define the expected role of each of the entities in the joint venture in delivering the requirements of this ToR, both in the Proposal and the Joint Venture Agreement included in the submission.

9. Financial Proposal

The financial proposal shall be structured as follows:

- I. **The total all-inclusive fee for conducting one Spot Check.** Please note that the IPs offices may be located in Chisinau, as well as in other localities within Moldova which will require short (usually 1 day) travels. On average most of the spot checks will be conducted in Chisinau.

The all-inclusive fee should cover any relevant costs that may be incurred during the service provision, such as travel, translation, transportation, communication, subsistence costs. No additional direct or indirect costs will be reimbursed by the Order Placing Agency.

- II. **The e-tools insertion fee – applicable for UNICEF spot-checks only.** This is the fee charged for entering the spot-check related information and uploading the reports to the online platform.

The financial proposal currency shall be MDL. The all-inclusive fee amount should be presented as the amount without VAT.

10. Evaluation criteria for selection

Interested companies will submit both a Technical Proposal and a Financial Proposal. The total amount of points to be allocated for the technical component is 60 points. The proposals will be evaluated against the following criteria:

Technical Criteria	Technical Sub-criteria	Maximum Points
Overall Response	- Understanding of RFP scope, objectives and completeness of submission, overall concord between the requirements and the proposal	5
Sub-Total		5
	Institutional experience	

Company and Key Personnel	- At least 3 years of experience providing professional relevant services;	8
	- AUP capability under ISRS 4400 (Revised) -- prior AUPs and/or documented methodology with trained staff	8
	- Additional prior ISRS 4400 (Revised) AUPs -- ≥3 within the last 3 years (scored advantage)	5
	- Previous relevant experience with UN/donors -- at least 1 engagement;	9
	- Quality management -- ISQM 1 statement and quality assurance mechanism	5
	Proposed team and its professional expertise	
	- Proposed team -- education	5
- Proposed team -- experience -- ≥2 CVs with ≥3 years in similar services	10	
- Professional auditor qualification, diplomas or certificates from internationally recognized accounting or auditing body;	3	
- Working knowledge of Romanian and English	2	
Sub-Total		55
Total Max.	(minimum score for technical qualification: 42 points)	60

The total amount of points to be allocated for the price component is 40 points. The maximum number of points (40) will be allotted to the lowest price proposal of a technically qualified offer. Points for other offers will be calculated as $\text{Points (x)} = (\text{lowest offer} / \text{offer x}) * 40$.

Contract will be awarded to the bidder achieving the highest cumulative score (technical + price points).

11. Provision of services under the LTA

Services are requested via Service Request by authorized Order Placing Agency personnel, referencing the LTA number, IP name and required service period. Upon confirming availability, the Order Placer will provide relevant information and IP contacts. Day-to-day support will be provided by the responsible Programme/Administrative/Finance Officers. Upon completion and acceptance of the final spot check report, the provider will submit an invoice referring to the LTA and the service order. Payments will be processed per each agency's rules; the provider shall comply with invoicing requirements.

12. Definition of supervision arrangements

The LTA(s) signed under this ToR will be managed by the Operations Manager, UNICEF Moldova. Each individual services order under the LTA will be supervised by the responsible person, from the order placing Agency. The third party-service provider will provide a responsible focal point who will manage the business with the Order Placers for delivering the service orders under the LTA.

13. Additional Requirements

- The contracted third-party service provider(s) will perform the services in accordance with this ToR and follow additional individual guidance and procedure issued by the Order Placing Agency. The contracted third-party service provider (assigned team members)

will have to familiarize themselves with the [HACT Framework \(link included\)](#) as well as with a number of documents and guidance related to Spot Check procedures, which will be made available following the signature of the LTA.

- HACT Framework as well as Guidance and Procedures are subject to periodic revisions and any future updates will be shared with the contracted third-party service provider and must be followed.
- The following Agora Online courses will need to be completed by the assigned team members:

[Harmonized Approach to Cash Transfers \(HACT\) Online Course \(link included\)](#)

[Funding Authorization and Certificate of Expenditure \(FACE\) Form \(link included\)](#)

- **Conflict of interest & rotation:** The contractor shall disclose any actual, potential or perceived conflicts of interest relating to the IPs or the Order Placing Agency. Where a conflict exists, the Order Placing Agency may reassign the activity. Team rotation may be requested to safeguard objectivity.
- **Information security, confidentiality & data protection:** All IP/Agency information is confidential and used solely for the purposes of the spot check. Working papers shall be retained securely for a minimum of 3 years (unless otherwise instructed) and then destroyed/returned, per Agency instruction. No personal or financial data may be transferred to jurisdictions lacking adequate data protection without prior written consent. Appropriate technical and organizational measures must be in place to protect data.
- **Fraud escalation:** In case the third-party service provider identifies or suspects any fraud, corruption, or significant irregularities during the course of the spot check, they must immediately escalate the matter to the designated focal point at the Order Placing Agency. Such escalation must be documented and communicated without delay.

14. UNICEF recourse in the case of unsatisfactory performance:

For late delivery or services that do not meet UNICEF specifications and are therefore rejected, UNICEF may apply liquidated damages of 0.5% of the contract value per additional day of delay, up to a maximum of 10% of the contract value. The payment or deduction of such liquidated damages shall not relieve the contractor from other obligations or liabilities.

Annex I Programme-specific Information

The following information should be completed by the agency country office and be provided to the third-party service provider prior to the site visit.

IP name:	
Programme name:	
Programme number:	
Programme background:	
Programme location:	
Programme contact person(s):	
Location of records:	
Currency of records maintained:	
Period of transactions covered by spot check:	
Funds received during the period covered by the spot check:	
Expenditures incurred/reported during the period covered by the spot check:	
Intended start date of the spot check:	
Estimated number of days required for the spot check:	
Recipient of the report:	
Submission deadline (including draft and final reports to local agency management):	
Submission logistics:	
Any special requests to be considered during the spot check:	

Cash transfer modality used by the IP:	
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Annex II. ISRS 4400 (Revised) Agreed-upon Procedures Report Template

Report of factual findings

To *(those who engaged the auditor)*

Purpose of this spot check and restriction on use and distribution

Our report is solely for the purpose of assisting [Agency] to assess the accuracy of financial records for cash transfers to [IP], status of the programme and whether there have been any significant changes to applicable internal controls and may not be suitable for any other purpose. The report is intended solely for [Agency] and [IP] and should not be used by, or distributed to, any other parties.

Responsibilities of UN Agency/IP

[Agency] has acknowledged that the agreed-upon procedures are appropriate for the purpose of the engagement.

[IP] is responsible for the financial records on which the agreed-upon procedures are performed.

Service provider responsibilities

We have conducted the agreed-upon procedures engagement in accordance with the ISRS 4400 (Revised) Agreed-Upon Procedures Engagements with respect to the programme disbursements related to [programme name/number] as at *(for the XX month period ended)* [date]. Our procedures have been agreed upon with [Agency] and reporting the findings, which are the factual results of the agreed-upon procedures performed. We make no representation regarding the appropriateness of the agreed-upon procedures.

The agreed-upon procedures engagement is not an assurance engagement. Accordingly, we do not express an opinion or an assurance conclusion.

Had we performed additional procedures, other matters might have come to our attention that would have been reported.

Procedures and Findings

We have performed the procedures agreed with you and enumerated below with respect to the programme disbursements related to *(insert programme name and number)* as at *(for the XX month period ended)* *(date)*, set forth in the accompanying management letter. Our engagement was undertaken in accordance with the ISRS *(or refer to relevant national standards or practices)* applicable to agreed-upon procedures engagements. The procedures were performed solely to assist you in evaluating the validity of accounting records that support cash transfers from *(agency)* and are summarized as follows:

1. Compare documentation obtained describing the IP's financial management internal controls against the most recent micro assessment from the corresponding programme cycle. Document any changes or inconsistencies.
2. Inquire of IP management whether there have been any changes to internal controls since the prior micro assessment from the current programme cycle. Document any changes identified.
3. Obtain a listing of all programme related expenditures during the XX month period ended (*date*) for the agreed-upon procedures engagement and perform the following:
 - Randomly select a sample of expenditures amounting to a certain percentage of total expenditures. The percentage to be determined by each agency in relation to their needs and requirements. Provide a detailed listing of expenditures selected as samples.
 - For each sample selection perform the following procedures:
 - Verify that documentation exists to support the expenditure in accordance with the IP's rules and procedures and agreements with the agency.
 - Verify that the activity related to the expenditure is in accordance with the work plan.
 - Verify that the expenditure has been reviewed and approved in accordance with the IP's rules and procedures and agreements with the agency.
 - Verify that the expenditure was reflected on a certified FACE form submitted to the agency.
 - Verify that the expenditure was reflected in the IP's accounting records and bank statement.
 - Verify that supporting documents are stamped 'PAID from XXX grant', indicating which agency funded the transaction.
 - Verify that the FACE form was submitted consistent with the periodicity-of-disbursement requirement in the HACT framework (within two weeks).
 - Verify the price paid for goods or services against United Nations agreed standard rates (if readily available).
 - Verify that documentation exists to support procurement processes in accordance with the IPs internal rules and procedures and with observation of the recommended UN procurement principles

4. If separate bank accounts are maintained for agency-granted funds, perform the following procedures:
- Verify that the activity per the bank statements agrees with that reflected in the accounting records. Document any variances noted; and
 - Confirm that a bank reconciliation was completed and the balance has been reconciled to the accounting records. Document any variances noted.

We report our findings below:

- (a) With respect to item 1 we found (*provide details of findings*).
- (b) With respect to item 2 we found (*provide details of findings*).
- (c) With respect to item 3 we found (*provide details of findings*).
- (d) With respect to item 4 we found (*provide details of findings*).

Because these procedures do not constitute either an audit or a review made in accordance with International Standards on Auditing or International Standards on Review Engagements (*or relevant national standards or practices*), we do not express any assurance on the programme disbursements as of (for the XX month period ended) (*date*). Accordingly, we do not express an opinion or an assurance conclusion.

Had we performed additional procedures or had we performed an audit or review of the financial statement in accordance with International Standards on Auditing or International Standards on Review Engagements (*or relevant national standards or practices*), other matters might have come to our attention that would have been reported to you.

Our report is solely for the purpose set forth in the first paragraph of this report and for your information. It is not to be used for any other purpose or to be distributed to any other parties. This report relates only to the items specified above and does not extend to any financial statement of the implementing partner, taken as a whole.

We have complied with the ethical and independence requirements of the International Ethics Standards Board for Accountants (IESBA) Code.

Our firm applies International Standard on Quality Management 1, Quality Control for Firms that Perform Audits and Review of Financial Statements, and Other Assurance and Related Services Engagements, and accordingly, maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Signature

Date

Address

Annex III. Spot Check Templates

UNICEF Templates

Annex A – Spot Check Checklist



Annex A Spot
Check Checklist.doc

Annex B – Spot Check Report



Annex B Spot
Check Report.docx

Annex C – Test of Expenditures Worksheet (in MS Word and MS Excel formats)



Annex C Test of
Expenditures Works



Annex C Test of
Expenditures Works

Annex D – Detailed Findings and Recommendations



Annex D Detailed
Findings and Recon

UNFPA Templates

Annex A – Spot Check Checklist



Annex A Spot
Check Checklist.doc

Annex B – Spot Check Report



Annex B Spot
Check Report.docx

Annex C – Test of Expenditures Worksheet



Annex C Test of
Expenditures Works

Note: UNDP will use similar templates